

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**

IN RE: Fletcher Lewis, et al. )  
Dist. 7, Map 66, Control Map 66, Parcel 20.03 ) Haywood County  
Dist. 3, Map 134, Control Map 134, Parcel 41 )  
Dist. 3, Map 134F, Group C, Control Map 134C, )  
Parcel 8.03 )  
Residential & Commercial Property )  
Tax Year 2007 )

**EXPEDITED INITIAL DECISION AND ORDER**

**Statement of the Case**

The subject property is presently valued as follows:

**Parcel 20.03**

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$43,700	\$246,600	\$290,300	\$72,575

**Parcel 41**

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$37,200	\$944,300	\$981,500	\$392,600

**Parcel 8.03**

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$15,800	\$135,500	\$151,300	\$60,520

An appeal has been filed on behalf of the property owner with the State Board of Equalization. The undersigned administrative judge conducted a hearing in this matter on January 30, 2008 in Brownsville, Tennessee. The taxpayer was represented by James S. Haywood, Esq. The assessor of property, Dare Simpson, represented herself and was assisted by Ray Weatherly, an appraiser with the Division of Property Assessments.

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

The administrative judge finds that this is an appropriate case to expedite disposition of the appeal (as authorized by Tenn. Code Ann. §67-5-1505(d)) by dispensing with detailed findings.

At the outset of the hearing, the taxpayer advised the administrative judge he wished to withdraw his appeal concerning parcel 20.03. Accordingly, the administrative judge finds the taxpayer's appeal should be dismissed and the parcel remain valued at \$290,300.

With respect to parcels 41 and 8.03, the administrative judge proceeded with the hearing. Following the introduction of the taxpayer's proof, the parties agreed to settle the matter by reducing the aggregate appraisal of \$1,132,800 to \$556,200 due to subject property's poor physical condition and income-generating history. The administrative judge



finds that the reduction in value should be accomplished by reducing the improvement values on each parcel proportionately.

#### ORDER

It is therefore ORDERED that the taxpayer's appeal of parcel 20.03 be dismissed and the following values and assessments are hereby adopted for tax year 2007:

##### Parcel 20.03

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$43,700	\$246,600	\$290,300	\$72,575

##### Parcel 41

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$37,200	\$446,700	\$483,900	\$193,560

##### Parcel 8.03

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$15,800	\$56,500	\$72,300	\$28,920

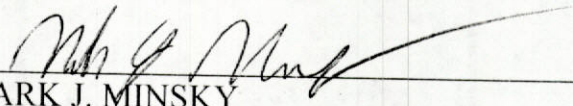
Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.



This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 5th day of February, 2008.

  
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MARK J. MINSKY  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

c: James S. Haywood, Jr., Esq.  
Dare Simpson, Assessor of Property